

SECOND REGULAR SESSION

SENATE JOINT RESOLUTION NO. 25

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATORS KLARICH AND GIBBONS.

Pre-filed December 1, 2001, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

3145S.02I

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 18(b) of article VI and section 22 of article X of the Constitution of Missouri relating to assessment of property and taxation, and adopting two new sections in lieu thereof relating to the same subject.

Be it resolved by the Senate, the House of Representatives concurring therein:

That at the next general election to be held in the state of Missouri, on Tuesday next following the first Monday in November, 2002, or at a special election to be called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the following amendments to article VI and article X of the Constitution of the state of Missouri:

Section A. Section 18(b), article VI and section 22, article X, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as section 18(b), article VI and section 22, article X, to read as follows:

Section 18(b). The charter shall provide for its amendment, for the form of the county government, the number, kinds, manner of selection, terms of office and salaries of the county officers, and for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state, **except the charter for any county of the first classification with a charter form of government with more than one million inhabitants shall require that the county assessor shall be elected by the qualified voters of the county in the year 2004 and every four years thereafter.**

Section 22. (a) Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax,

license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases [by a larger percentage than the increase in the general price level] from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property[, adjusted for changes in the general price level,] as could have been collected at the existing authorized levy on the prior assessed value.

(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.

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